

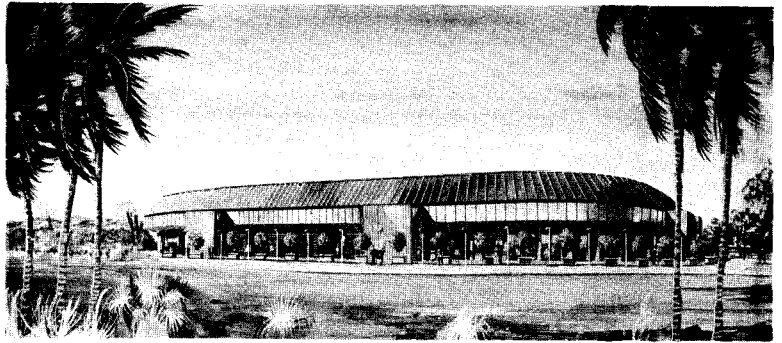
*Faculty Senate 2/1/82*

THE UNIVERSITY OF ARIZONA  
TUCSON, ARIZONA 85721

DEPARTMENT OF PHYSICAL EDUCATION  
AND ATHLETICS

David H. Strack, *Director*

TELEPHONE (602) 626-2200



*McKale Memorial Center*

January 21, 1982

Memo to: University of Arizona Faculty Senate

From: David H. Strack, Director of Physical Education and Athletics *David H. Strack*

Re: Intercollegiate Athletic Financial Report

The attached financial information concerning Intercollegiate Athletics for the year ending June 30, 1981, was taken from the University's accounting records. The accounting records were audited by the public accounting firm of Ernst & Whinney and have been used for the preparation of the University of Arizona Financial Report for fiscal year ending June 30, 1981.

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- Attachments: Sched. I ICA Balance Sheet
- Sched. I-A Notes to Balance Sheet
- Sched. II Wildcat Club Changes in Fund Balance
- Sched. III ICA Changes in Fund Balance
- Sched. III-A ICA-Women
- Sched. III-B ICA-Men
- Sched. III-C Miscellaneous Revenue & Expense
- Sched. III-D Selected Revenue Items
- Sched. III-E State Funded Salaries
- Sched. III-F Tuition Waivers

REPORT NO. GA3206

UNIVERSITY OF ARIZONA  
 INTER-COLLEGIATE ATHLETICS 204  
 BALANCE SHEET  
 06-31-81

PAGE NO 1  
 RUN DATE 07-17-81

\* \* C U R R E N T M O N T H \* \*

- - DEBITS - - - - CREDITS - -

1,199,989.38 829,576.66

84,700.00

700.00

20,366.27

10,319.89  
 29,187.00

2,144.00

AS OF 06-31-81

AS CF 06-30-80

ASSETS

CASH & SHORT TERM INVEST  
 CASH ON HAND AND IN BANK  
 EQUITY IN POOLED CASH

640,977.36 1,115,549.01  
 640,977.36 1,115,549.01  
 640,977.36 1,115,549.01

TOTAL

TOTAL

RECEIVABLES

ACCOUNTS RECEIVABLE  
 ACCOUNTS REC - ICA  
 A/R-ADVANCES IN LITIGATI

84,700.00 134,238.70  
 4,500.00 .00  
 89,200.00 134,238.70

TOTAL

OTHER RECEIVABLES

PETTY CASH-BUSINESS OFFI  
 PETTY CASH-TICKET OFFICE  
 OPERATING ADVANCES  
 COACH TRAV AND/OR OP ADV

200.00 200.00  
 2,500.00 .00  
 4,384.44 1,925.00  
 41,250.00 49,250.00  
 48,334.44 51,375.00

TOTAL

ALLOWANCE FOR BAD DEBTS

DUE FROM OTHER FUNDS  
 DEPOSITS & PREPAIDS

26,740.00 26,740.00  
 15,642.25 1,561.03CR  
 29,187.00 .00

TOTAL

TOTAL

TOTAL ASSETS

850,081.05 1,326,341.68

REPORT NO. GA3206

UNIVERSITY OF ARIZONA  
INTER-COLLEGIATE ATHLETICS 204  
BALANCE SHEET  
06-31-81

PAGE NO 2  
RUN DATE 07-17-81

\* \* C U R R E N T Y J N T H \* \*  
- - DEBITS - - - - CREDITS - -

	AS OF	AS OF
	06-31-81	06-30-80
<b>LIABILITIES AND FUND BALANCE</b>		
<b>CURRENT LIABILITIES</b>		
PAYABLES	81,466.23	
ACCOUNTS PAYABLE (CNTRL)	74,429.20	95,247.33
OTHER PAYABLES	.00	19,517.19
<b>TOTAL</b>	74,429.20	114,804.52
<b>ACCURED LIABILITIES</b>		
PAYROLL LIABILITY	21,906.39	17,826.40
FPE LIABILITY	3,116.47	2,237.26
<b>TOTAL</b>	25,022.86	20,063.66
<b>DUE TO OTHER FUNDS</b>		
DUE TO GENL STORES	8,175.89	.00
<b>TOTAL</b>	8,175.89	.00
<b>DEFERRED REVENUE &amp; DEPOS</b>		
DEF REV-SEASON TICKETS	1,128,999.50	1,165,343.50
<b>TOTAL</b>	1,128,999.50	1,165,343.50
<b>TOTAL</b>	1,236,627.45	1,300,211.68
<b>RESERVES</b>		
RESERVE FOR ENCUMBRANCES	.00	.00
PURCHASE ORDERS	.00	.00
PAYROLL	.00	.00
WORK ORDER	.00	.00
TELEPHONE BILL	.00	.00
<b>TOTAL</b>	.00	.00
<b>OTHER RESERVES</b>		
<b>TOTAL</b>	.00	.00
<b>TOTAL LIAB/RESERVES</b>	1,236,627.45	1,300,211.68
<b>FUND BALANCE</b>	386,546.40DB	26,130.00
<b>TOTAL LIAB AND FUND BAL</b>	850,081.05	1,326,341.68

Notes to Balance SheetI. Accounts Receivable - The \$84,700 Represents the following items -

Pacific-10 Conference proceeds	\$40,000
Sports Promo Ltd - Basketball Programs	7,700
UCLA-Basketball Broadcast Fee 1980-81	500
Oregon St.-Basketball Broadcast Fee 1980-81	500
K-ZAZ T.V.-Basketball Broadcast Fee 1980-81	20,000
K-ZAZ T.V.-Baseball Broadcast Fee 1980-81	3,000
NCAA-Track Championship 1980-81 Per Diem	3,000
Engel Marketing-Wildcat Network Fee 80-81	<u>10,000</u>
Total	\$84,700

II. Operating Advances - The \$4,384.44 represents operating advances for team travel. These advances are cleared upon completion of the event trip.

III. Permanent Travel Advances- The \$41,250.00 represents travel advances issued to coaches and designated administrative personnel for individual travel related to University business (primarily recruiting). Each person receiving a permanent travel advance signs a promissory note which is maintained in the ICA Business Office safe. It should be noted that permanent travel advances were restricted to coaches only in November, 1981, in the amount of \$500 per person.

IV. Deposit-Pac-10 - Required deposit for institutions belonging to the Pacific-10 Conference.

V. Prepaid Expenses- Consists of the following:

Deposits for Football Air Charters	\$3,815.50
Athletic Equipment	3,650.86
Purchase of Copying Machines-Gen'l Stores	<u>8,175.89</u>
Total	<u>\$15,642.25</u>

VI. Prepaid Airline Tickets - Advance Purchase of airline tickets for the 1981-82 basketball season.

VII. Deferred Revenue-Season Tickets-Payment for season football tickets for the 1981 season, Prior to 7-1-81.

1980-81  
Wildcat Club Fund 470  
Change in Fund Balance  
As Of 6-30-81

Beginning Fund Balance		35,113
Add-Receipts		653,370
Less: Gen'l & Adm. Expense		(189,528)
Recruiting Exp:		
Football	\$66,388	
Basketball	11,068	
Baseball	3,279	
Track	4,863	
Tennis	729	
Golf	2,788	
Swimming	6,154	
Wrestling	1,571	
Gymnastics	861	
	<hr/>	
Total Recruiting Exp.		(97,701)
Transfer to ICA Fund 204:		
Donations		(403,014)
Interest Earned		(8,100)
		<hr/>
Fund Balance 6-30-81		<u><u>\$ (9,860)</u></u>

1981-82  
Intercollegiate Athletics  
Change in Fund Balance  
As of 6-30-81

Beginning Fund Balance 7-1-80		\$	26,130
Add Revenues			5,170,435
Add Transfers-In: Wildcat Club	\$ 411,114		
Other	<u>2,000</u>		413,114
Less Expenditures: ICA-Women*	\$ 743,552		
ICA-Men**	<u>4,482,480</u>		(5,226,032)
Less Transfers-Out: Stadium Debt	\$ 510,193		
ASUA-Cheerleaders	10,000		
New Track	<u>250,000</u>		<u>(770,193)</u>
Ending Fund Balance 6-30-81			<u><u>\$(386,546)</u></u>

\* See Schedule III-A for detail by dept.

\*\* See Schedule III-B for detail by dept.

1980-81  
 Intercollegiate Athletics - Women  
Departmental Revenues & Expenses

	<u>Revenue</u>	<u>Expenses</u>	<u>Net</u>
University Fees Allocation	\$340,000	-0-	\$340,000
Gen'l Admn.	4,513	\$307,695	( 303,182)
Track		65,846	(65,846)
Basketball		49,550	(49,550)
Golf		28,181	(28,181)
Gymnastics		37,029	(37,029)
Hockey		33,272	(33,272)
Softball		42,195	(42,195)
Swimming		59,338	(59,338)
Synch. Swimming		20,105	(20,105)
Tennis		34,088	(34,088)
Volleyball		53,662	(53,662)
Cross Country		8,904	(8,904)
Sports Info.		<u>3,687</u>	<u>(3,687)</u>
 Total	 <u>\$344,513</u>	 <u>\$743,552</u>	 <u>\$ (399,039)</u>

1980-81  
Intercollegiate Athletics - Men  
Departmental Revenues & Expenses

	<u>Revenue</u>	<u>Expenses</u>	<u>Net</u>
University Fees Allocation	630,000	-0-	630,000
Concessions	94,599	-0-	94,599
Football	2,877,115	1,946,380	930,735
Basketball	917,424	560,681	356,743
Baseball	81,054	222,115	(141,061)
Track	18,393	143,420	(125,027)
Tennis	817	42,772	(41,955)
Golf	7,866	37,844	(29,978)
Swimming	9,968	84,623	(74,655)
Wrestling	4,451	55,012	(50,561)
Gymnastics	1,613	35,755	(34,142)
Cross Country	1,957	1,567	390
Intramurals	15,706	97,656	(81,950)
McKale Pool	16,337	50,479	(34,142)
Wildcat Network	41,209	9,034	32,175
General Admn.	37,062	398,828	(361,766)
Women's Medical		24,715	(24,715)
Adult Fitness	43,063	48,203	(5,140)
Academic Consultant		32,492	(32,492)
Equipment Room		76,175	(76,175)
Sports Promotion		27,621	(27,621)
Ticket Office	2,485	153,000	(150,515)
Men's Medical Srvc.	18,383	265,866	(247,483)
Sports Info.		156,407	(156,407)
Water Polo		1,313	(1,313)
Misc.	<u>6,420</u>	<u>10,522</u>	<u>(4,102)</u>
Total	<u>\$4,825,922</u>	<u>\$4,482,480</u>	<u>\$343,442</u>

\*University fees allocation distributed as follows:

Stadium Bond Debt	\$510,000
Intramurals	<u>120,000</u>
	\$630,000



ICA - 1980-81  
Miscellaneous Revenue & Expense  
As of 6-30-81

	<u>Revenue</u>	<u>Expense</u>
Rose Bowl Tickets	-0-	\$10,000
High School All Star Game	-0-	522
Facilities Rental	\$5,668	-0-
Scholarship Box Club	<u>752</u>	<u>-0-</u>
Total	<u>\$6,420</u>	<u>\$10,522</u>

INTERCOLLEGIATE ATHLETICS  
SELECTED REVENUE ITEMS  
1980-81

Concerning the revenues and expenses relative to sports, with the exception of football, basketball and baseball, the revenue items are not, in fact, gate receipts but are reimbursements from the NCAA for our participation in the NCAA Chamionships. Track does have gate receipts which total under \$9,000, also women have minimal gate receipts as shown.

The revenues shown in the other categories are as follows:

1. The Training Room has revenues from insurance refunds.
2. Intramural revenues are from fees collected from participants.
3. General administration revenues include such things as:
  - a. Season ticket mailing cost recovery
  - b. Locker fees
  - c. Telephone Recovery
  - d. Miscellaneous items
4. The Adult Fitness Program revenues are the fees charged the people who participate.
5. Transfers In represents Wildcat Club revenues less recruiting and administrative expenses.

1980-81  
ICA SALARIES FUNDED BY STATE FUNDS

Total state funds available for Department of Physical Education and Athletic salaries	\$1,907,164
Total available state funds used for academic portion of salaries	1,152,891 (60%)
Total available state funds used for athletic portion of salaries	754,273 (40%)
Athletic Administrators:	\$204,031 (11%)
Athletic Staff:	87,113 ( 5%)
Coaches:	463,129 (24%)

PERSONNEL WITH RESPONSIBILITIES IN PHYSICAL EDUCATION AND ATHLETICS				
SOURCES RESPONSIBILITY	FROM STATE FUNDS		ICA REVENUE LOCAL FUNDS	TOTAL SALARY
	ATHLETIC	ACADEMIC		
ADMINISTRATORS	\$204,031	\$ 44,161	\$ 60,180	\$ 308,372
STAFF	87,113	26,891	148,299	262,303
COACHES	463,129	103,365	53,484	619,978
	\$754,273	\$174,417	\$261,963	\$1,190,653

INTERCOLLEGIATE ATHLETICS  
TUITION WAIVERS 1980-81

<u>WOMEN</u>		<u>MEN</u>	
Basketball.....	8	Baseball.....	21
Cross Country.....	5	Basketball.....	15
Field Hockey.....	10½	Football.....	86
Golf.....	7	Golf.....	11
Gymnastics.....	6½	Gymnastics.....	15
Softball.....	12½	Swimming.....	12
Swimming/Diving.....	15	Tennis.....	5
Synchronized Swimming.....	10½	Track & Field.....	17
Tennis.....	7½	Water Polo.....	9
Track & Field.....	10	Wrestling.....	14
Volleyball.....	<u>9</u>		
TOTAL	101½	TOTAL	<u>205</u>

WOMEN.....	101½
MEN.....	<u>205</u>
TOTAL	306½

The Board of Regents grants the following number of tuition waivers to the three state universities for athletics:

University of Arizona.....	315
Arizona State University.....	315
Northern Arizona University.....	210

The Regents do not attach a dollar value to the waivers; therefore, no dollar value is shown.

The number of tuition waivers utilized each year varies, but we cannot exceed the total granted to our university.